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Attorney Reference No.: 011644-0307261

APR 28 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re PATENT APPLICATION of.
HINDE *et al.*

Confirmation No: 6715

Application No.: 10/731,870

Group Art Unit. 1711

Filed: December 10, 2003

Examiner: R. SERGENT

Title: Water Soluble Films

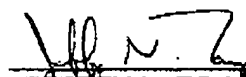
Commissioner for Patents
P.O. Box 1450
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UNDER 37 C.F.R. § 1.8**

I hereby certify that the following papers, consisting of 12 pages including this cover sheet, are being facsimile transmitted to the Patent and Trademark Office at 571 273.8300 on the date shown below.

- 1 Response to Notice of Non-Compliant Amendment

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RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT

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Sir:

In response to the Notice of Non-Compliant Amendment mailed April 19, 2006, Applicants resubmit the Response filed on January 26, 2006 containing the appropriate corrections. In particular, Applicants add the deleted chemical formula in claim 54 with double brackets to show that it was deleted.

No other changes have been made to the Response filed on January 26, 2006.

Amendments to the specification begin on page 2.

Amendments to the claims and a complete listing of claims begins on page 3.

Remarks begin on page 9.